

Senate Amendment 3019

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1 1 Amend Senate File 202 as follows:
1 2 #1. Page 3, by inserting after line 8 the
1 3 following:
1 4 <Sec. _____. Section 426A.11, Code 2003, is amended
1 5 by adding the following new subsection:
1 6 NEW SUBSECTION. 2A. The property, not to exceed
1 7 one thousand eight hundred fifty-two dollars in
1 8 taxable value of a resident currently serving in the
1 9 national guard or armed forces reserve or currently on
1 10 active duty status in the armed forces.
1 11 Sec. _____. Section 426A.13, unnumbered paragraphs 1
1 12 through 3, Code 2003, are amended to read as follows:
1 13 A person named in section 426A.11, who is a
1 14 resident of and domiciled in the state of Iowa, shall
1 15 receive a reduction equal to the exemption, to be made
1 16 from any property owned by the person or owned by a
1 17 family farm corporation of which the person is a
1 18 shareholder and who occupies the property and so
1 19 designated by proceeding as provided in the section.
1 20 To be eligible to receive the exemption the person
1 21 claiming it shall have recorded in the office of the
1 22 county recorder of the county in which is located the
1 23 property designated for the exemption, evidence of
1 24 property ownership by that person or the family farm
1 25 corporation of which the person is a shareholder and
1 26 the military certificate of satisfactory service,
1 27 order transferring to inactive status, reserve,
1 28 retirement, order of separation from service,
1 29 honorable discharge or a copy of any of these
1 30 documents of the person claiming or through whom is
1 31 claimed the exemption. In the case of a person
1 32 claiming the exemption for currently serving in the
1 33 national guard or armed services reserve or currently
1 34 on active duty status in the armed forces, the person
1 35 shall file a statement signed by the person's
1 36 immediate commanding officer.
1 37 The person shall file with the appropriate assessor
1 38 on forms obtained from the assessor the claim for
1 39 exemption for the year for which the person is first
1 40 claiming the exemption. The claim shall be filed not
1 41 later than July 1 of the year for which the person is
1 42 claiming the exemption. The claim shall set out the
1 43 fact that the person is a resident of and domiciled in
1 44 the state of Iowa, and a person within the terms of
1 45 section 426A.11, and shall give the volume and page on
1 46 which the certificate of satisfactory service, order
1 47 of separation, retirement, furlough to reserve,
1 48 inactive status, or honorable discharge or certified
1 49 copy thereof is recorded in the office of the county
1 50 recorder, and may include the designation of the
2 1 property from which the exemption is to be made, and
2 2 shall further state that the claimant is the equitable
2 3 or legal owner of the property designated or if the
2 4 property is owned by a family farm corporation, that
2 5 the person is a shareholder of that corporation and
2 6 that the person occupies the property. In the case of
2 7 a person claiming the exemption for currently serving
2 8 in the national guard or armed services reserve or
2 9 currently on active duty status in the armed forces,
2 10 the person shall file a statement signed by the
2 11 person's immediate commanding officer.
2 12 Upon the filing and allowance of the claim, the
2 13 claim shall be allowed to that person for successive
2 14 years without further filing. However, in the case of
2 15 a person currently serving in the national guard or
2 16 armed services reserve or currently on active duty
2 17 status in the armed forces, such person shall file
2 18 each year to be eligible to obtain the exemption.
2 19 Provided, that notwithstanding the filing or having on
2 20 file a claim for exemption, the person or person's
2 21 spouse is the legal or equitable owner of the property

2 22 on July 1 of the year for which the claim is allowed.
2 23 When the property is sold or transferred or the person
2 24 wishes to designate different property for the
2 25 exemption, a person who wishes to receive the
2 26 exemption shall refile for the exemption. A person
2 27 who sells or transfers property which is designated
2 28 for the exemption or the personal representative of a
2 29 deceased person who owned such property shall provide
2 30 written notice to the assessor that the property is no
2 31 longer legally or equitably owned by the former
2 32 claimant.>

2 33 #2. Title page, line 3, by inserting after the
2 34 word <reimbursement,> the following: <expanding the
2 35 military service tax credit to include those currently
2 36 serving in the national guard or armed forces reserve
2 37 or currently on active duty status in the armed
2 38 forces,>.

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2 42 DENNIS H. BLACK

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2 46 DARYL BEALL

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2 50 JOE BOLKCOM

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3 4 MIKE CONNOLLY

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3 8 THOMAS G. COURTNEY

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3 12 DICK L. DEARDEN

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3 16 WILLIAM A. DOTZLER

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3 20 ROBERT E. DVORSKY

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3 24 GENE FRAISE

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3 28 MICHAEL E. GRONSTAL

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3 36 JACK HOLVECK

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3 40 WALLY E. HORN

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3 44 JOHN P. KIBBIE

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4 6 HERMAN QUIRMBACH
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4 14 DR. JOE M. SENG
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4 18 ROGER STEWART
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4 22 STEVE H. WARNSTADT
4 23 SF 202.303 80
4 24 mg/cf